

EXHIBIT B

Summary of Time Billed by Professional for the First Fee Period

| Name of Professional Individual | Position of the Applicant, Prior Relevant Experience, Areas of Expertise and Years of Practice | Hourly Billing Rate | Total Hours Billed | Total Compensation |
|---------------------------------------|--|---------------------|--------------------|---------------------|
| Timothy Martin, CIRA, CTP, CFE, CCFI | Managing Director - Financial consulting, bankruptcy consulting, corporate restructuring, forensic accounting, and litigation consultant since 1997. | \$1,095 | 149.6 | \$163,812.00 |
| Robert Barnett | Managing Director - Financial consulting, bankruptcy consulting, corporate restructuring, forensic accounting, and litigation consultant since 1993. | 1,020 | 32.3 | 32,946.00 |
| Michael Boyer, MBA, CIRA, CCE | Senior Director - Corporate and debt restructuring, credit underwriting, litigation support, and corporate valuation analysis since 2002. | 920 | 65.2 | 59,984.00 |
| Anju Joseph | Senior Director - Financial consulting, bankruptcy consulting, and litigation consulting since 2003. | 920 | 39.3 | 36,156.00 |
| Robert Loh, CIRA, CFE, CFCS, CCA, CCE | Senior Director - Forensic accounting, corporate restructuring, financial investigations, and litigation support since 2003. | 920 | 118.9 | 109,388.00 |
| Jean-Louis Sorondo | Senior Director - Forensic accounting, data analytics, and litigation support since 1997. | 950 | 77.5 | 73,625.00 |
| Ching Wei Tan | Director - Financial Consulting, bankruptcy consulting, forensic accounting, and litigation consultant since 1994. | 770 | 12.7 | 9,779.00 |
| Amanda Quintile | Associate - Financial Consulting and bankruptcy consulting since 2019. | 495 | 65.4 | 32,373.00 |
| Total Professional Charges | | | 560.9 | \$518,063.00 |